

SECOND REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 805
98TH GENERAL ASSEMBLY

Reported from the Committee on Jobs, Economic Development and Local Government, March 3, 2016, with recommendation that the Senate Committee Substitute do pass.

4236S.04C

ADRIANE D. CROUSE, Secretary.

AN ACT

To repeal sections 99.805, 99.820, 99.825, and 99.845, RSMo, and to enact in lieu thereof four new sections relating to tax increment financing.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Sections 99.805, 99.820, 99.825, and 99.845, RSMo, are
2 repealed and four new sections enacted in lieu thereof, to be known as sections
3 99.805, 99.820, 99.825, and 99.845, to read as follows:

99.805. As used in sections 99.800 to 99.865, unless the context clearly
2 requires otherwise, the following terms shall mean:

3 (1) "Blighted area", an area which, by reason of the predominance of
4 defective or inadequate street layout, [unsanitary] **insanitary** or unsafe
5 conditions, deterioration of site improvements, improper subdivision or obsolete
6 platting, or the existence of conditions which endanger life or property by fire and
7 other causes, or any combination of such factors, retards the provision of housing
8 accommodations or constitutes an economic or social liability or a menace to the
9 public health, safety, morals, or welfare in its present condition and use;

10 (2) "Collecting officer", the officer of the municipality responsible for
11 receiving and processing payments in lieu of taxes or economic activity taxes from
12 taxpayers or the department of revenue;

13 (3) "Conservation area", any improved area within the boundaries of a
14 redevelopment area located within the territorial limits of a municipality in which
15 fifty percent or more of the structures in the area have an age of thirty-five years
16 or more. Such an area is not yet a blighted area but is detrimental to the public
17 health, safety, morals, or welfare and may become a blighted area because of any

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

18 one or more of the following factors: dilapidation; obsolescence; deterioration;
19 illegal use of individual structures; presence of structures below minimum code
20 standards; abandonment; excessive vacancies; overcrowding of structures and
21 community facilities; lack of ventilation, light or sanitary facilities; inadequate
22 utilities; excessive land coverage; deleterious land use or layout; depreciation of
23 physical maintenance; and lack of community planning. A conservation area
24 shall meet at least three of the factors provided in this subdivision for projects
25 approved on or after December 23, 1997;

26 (4) "Economic activity taxes", the total additional revenue from taxes
27 which are imposed by a municipality and other taxing districts, and which are
28 generated by economic activities within a redevelopment area over the amount
29 of such taxes generated by economic activities within such redevelopment area
30 in the calendar year prior to the adoption of the ordinance designating such a
31 redevelopment area, while tax increment financing remains in effect, but
32 excluding personal property taxes, taxes imposed on sales or charges for sleeping
33 rooms paid by transient guests of hotels and motels, licenses, fees or special
34 assessments. For redevelopment projects or redevelopment plans approved after
35 December 23, 1997, if a retail establishment relocates within one year from one
36 facility to another facility within the same county and the governing body of the
37 municipality finds that the relocation is a direct beneficiary of tax increment
38 financing, then for purposes of this definition, the economic activity taxes
39 generated by the retail establishment shall equal the total additional revenues
40 from economic activity taxes which are imposed by a municipality or other taxing
41 district over the amount of economic activity taxes generated by the retail
42 establishment in the calendar year prior to its relocation to the redevelopment
43 area;

44 (5) "Economic development area", any area or portion of an area located
45 within the territorial limits of a municipality, which does not meet the
46 requirements of subdivisions (1) and (3) of this section, and in which the
47 governing body of the municipality finds that redevelopment will not be solely
48 used for development of commercial businesses which unfairly compete in the
49 local economy and is in the public interest because it will:

50 (a) Discourage commerce, industry or manufacturing from moving their
51 operations to another state; or

52 (b) Result in increased employment in the municipality; or

53 (c) Result in preservation or enhancement of the tax base of the

54 municipality;

55 (6) "Gambling establishment", an excursion gambling boat as defined in
56 section 313.800 and any related business facility including any real property
57 improvements which are directly and solely related to such business facility,
58 whose sole purpose is to provide goods or services to an excursion gambling boat
59 and whose majority ownership interest is held by a person licensed to conduct
60 gambling games on an excursion gambling boat or licensed to operate an
61 excursion gambling boat as provided in sections 313.800 to 313.850. This
62 subdivision shall be applicable only to a redevelopment area designated by
63 ordinance adopted after December 23, 1997;

64 (7) "Greenfield area", any vacant, unimproved, or agricultural property
65 that is located wholly outside the incorporated limits of a city, town, or village,
66 or that is substantially surrounded by contiguous properties with agricultural
67 zoning classifications or uses unless said property was annexed into the
68 incorporated limits of a city, town, or village ten years prior to the adoption of the
69 ordinance approving the redevelopment plan for such greenfield area;

70 (8) "Municipality", a city, village, or incorporated town or any county of
71 this state. For redevelopment areas or projects approved on or after December
72 23, 1997, "municipality" applies only to cities, villages, incorporated towns or
73 counties established for at least one year prior to such date;

74 (9) "Obligations", bonds, loans, debentures, notes, special certificates, or
75 other evidences of indebtedness issued by a municipality to carry out a
76 redevelopment project or to refund outstanding obligations;

77 (10) "Ordinance", an ordinance enacted by the governing body of a city,
78 town, or village or a county or an order of the governing body of a county whose
79 governing body is not authorized to enact ordinances;

80 (11) "Payment in lieu of taxes", those estimated revenues from real
81 property in the area selected for a redevelopment project, which revenues
82 according to the redevelopment project or plan are to be used for a private use,
83 which taxing districts would have received had a municipality not adopted tax
84 increment allocation financing, and which would result from levies made after the
85 time of the adoption of tax increment allocation financing during the time the
86 current equalized value of real property in the area selected for the
87 redevelopment project exceeds the total initial equalized value of real property
88 in such area until the designation is terminated pursuant to subsection 2 of
89 section 99.850;

90 (12) "Redevelopment area", an area designated by a municipality, in
91 respect to which the municipality has made a finding that there exist conditions
92 which cause the area to be classified as a blighted area, a conservation area, an
93 economic development area, an enterprise zone pursuant to sections 135.200 to
94 135.256, or a combination thereof, which area includes only those parcels of real
95 property directly and substantially benefitted by the proposed redevelopment
96 project;

97 (13) "Redevelopment plan", the comprehensive program of a municipality
98 for redevelopment intended by the payment of redevelopment costs to reduce or
99 eliminate those conditions, the existence of which qualified the redevelopment
100 area as a blighted area, conservation area, economic development area, or
101 combination thereof, and to thereby enhance the tax bases of the taxing districts
102 which extend into the redevelopment area. Each redevelopment plan shall
103 conform to the requirements of section 99.810;

104 (14) "Redevelopment project", any development project within a
105 redevelopment area in furtherance of the objectives of the redevelopment plan;
106 any such redevelopment project shall include a legal description of the area
107 selected for the redevelopment project;

108 (15) "Redevelopment project costs" include the sum total of all reasonable
109 or necessary costs incurred or estimated to be incurred, and any such costs
110 incidental to a redevelopment plan or redevelopment project, as applicable. Such
111 costs include, but are not limited to, the following:

112 (a) Costs of studies, surveys, plans, and specifications;

113 (b) Professional service costs, including, but not limited to, architectural,
114 engineering, legal, marketing, financial, planning or special services. Except the
115 reasonable costs incurred by the commission established in section 99.820 for the
116 administration of sections 99.800 to 99.865, such costs shall be allowed only as
117 an initial expense which, to be recoverable, shall be included in the costs of a
118 redevelopment plan or project;

119 (c) Property assembly costs, including, but not limited to[.];

120 **a.** Acquisition of land and other property, real or personal, or rights or
121 interests therein[.]; **and**

122 **b.** Demolition of buildings, and the clearing and grading of land;

123 (d) Costs of rehabilitation, reconstruction, or repair or remodeling of
124 existing buildings and fixtures;

125 (e) Initial costs for an economic development area;

- 126 (f) Costs of construction of public works or improvements;
- 127 (g) Financing costs, including, but not limited to, all necessary and
128 incidental expenses related to the issuance of obligations, and which may include
129 payment of interest on any obligations issued pursuant to sections 99.800 to
130 99.865 accruing during the estimated period of construction of any redevelopment
131 project for which such obligations are issued and for not more than eighteen
132 months thereafter, and including reasonable reserves related thereto;
- 133 (h) All or a portion of a taxing district's capital costs resulting from the
134 redevelopment project necessarily incurred or to be incurred in furtherance of the
135 objectives of the redevelopment plan and project, to the extent the municipality
136 by written agreement accepts and approves such costs;
- 137 (i) Relocation costs to the extent that a municipality determines that
138 relocation costs shall be paid or are required to be paid by federal or state law;
- 139 (j) Payments in lieu of taxes;
- 140 (16) "Special allocation fund", the fund of a municipality or its commission
141 which contains at least two separate segregated accounts for each redevelopment
142 plan, maintained by the treasurer of the municipality or the treasurer of the
143 commission into which payments in lieu of taxes are deposited in one account,
144 and economic activity taxes and other revenues are deposited in the other
145 account;
- 146 (17) "Taxing districts", any political subdivision of this state having the
147 power to levy taxes;
- 148 (18) "Taxing districts' capital costs", those costs of taxing districts for
149 capital improvements that are found by the municipal governing bodies to be
150 necessary and to directly result from the redevelopment project; and
- 151 (19) "Vacant land", any parcel or combination of parcels of real property
152 not used for industrial, commercial, or residential buildings.

99.820. 1. A municipality may:

- 2 (1) By ordinance introduced in the governing body of the municipality
3 within fourteen to ninety days from the completion of the hearing required in
4 section 99.825, approve redevelopment plans and redevelopment projects, and
5 designate redevelopment project areas pursuant to the notice and hearing
6 requirements of sections 99.800 to 99.865. No redevelopment project shall be
7 approved unless a redevelopment plan has been approved and a redevelopment
8 area has been designated prior to or concurrently with the approval of such
9 redevelopment project and the area selected for the redevelopment project shall

10 include only those parcels of real property and improvements thereon directly and
11 substantially benefitted by the proposed redevelopment project improvements;

12 (2) Make and enter into all contracts necessary or incidental to the
13 implementation and furtherance of its redevelopment plan or project;

14 (3) Pursuant to a redevelopment plan, subject to any constitutional
15 limitations, acquire by purchase, donation, lease or, as part of a redevelopment
16 project, eminent domain, own, convey, lease, mortgage, or dispose of land and
17 other property, real or personal, or rights or interests therein, and grant or
18 acquire licenses, easements and options with respect thereto, all in the manner
19 and at such price the municipality or the commission determines is reasonably
20 necessary to achieve the objectives of the redevelopment plan. No conveyance,
21 lease, mortgage, disposition of land or other property, acquired by the
22 municipality, or agreement relating to the development of the property shall be
23 made except upon the adoption of an ordinance by the governing body of the
24 municipality. Each municipality or its commission shall establish written
25 procedures relating to bids and proposals for implementation of the
26 redevelopment projects. Furthermore, no conveyance, lease, mortgage, or other
27 disposition of land or agreement relating to the development of property shall be
28 made without making public disclosure of the terms of the disposition and all bids
29 and proposals made in response to the municipality's request. Such procedures
30 for obtaining such bids and proposals shall provide reasonable opportunity for
31 any person to submit alternative proposals or bids;

32 (4) Within a redevelopment area, clear any area by demolition or removal
33 of existing buildings and structures;

34 (5) Within a redevelopment area, renovate, rehabilitate, or construct any
35 structure or building;

36 (6) Install, repair, construct, reconstruct, or relocate streets, utilities, and
37 site improvements essential to the preparation of the redevelopment area for use
38 in accordance with a redevelopment plan;

39 (7) Within a redevelopment area, fix, charge, and collect fees, rents, and
40 other charges for the use of any building or property owned or leased by it or any
41 part thereof, or facility therein;

42 (8) Accept grants, guarantees, and donations of property, labor, or other
43 things of value from a public or private source for use within a redevelopment
44 area;

45 (9) Acquire and construct public facilities within a redevelopment area;

46 (10) Incur redevelopment costs and issue obligations;

47 (11) Make payment in lieu of taxes, or a portion thereof, to taxing
48 districts;

49 (12) Disburse surplus funds from the special allocation fund to taxing
50 districts as follows:

51 (a) Such surplus payments in lieu of taxes shall be distributed to taxing
52 districts within the redevelopment area which impose ad valorem taxes on a basis
53 that is proportional to the current collections of revenue which each taxing
54 district receives from real property in the redevelopment area;

55 (b) Surplus economic activity taxes shall be distributed to taxing districts
56 in the redevelopment area which impose economic activity taxes, on a basis that
57 is proportional to the amount of such economic activity taxes the taxing district
58 would have received from the redevelopment area had tax increment financing
59 not been adopted;

60 (c) Surplus revenues, other than payments in lieu of taxes and economic
61 activity taxes, deposited in the special allocation fund, shall be distributed on a
62 basis that is proportional to the total receipt of such other revenues in such
63 account in the year prior to disbursement;

64 (13) If any member of the governing body of the municipality, a member
65 of a commission established pursuant to subsection 2 or 3 of this section, or an
66 employee or consultant of the municipality, involved in the planning and
67 preparation of a redevelopment plan, or redevelopment project for a
68 redevelopment area or proposed redevelopment area, owns or controls an interest,
69 direct or indirect, in any property included in any redevelopment area, or
70 proposed redevelopment area, which property is designated to be acquired or
71 improved pursuant to a redevelopment project, he or she shall disclose the same
72 in writing to the clerk of the municipality, and shall also so disclose the dates,
73 terms, and conditions of any disposition of any such interest, which disclosures
74 shall be acknowledged by the governing body of the municipality and entered
75 upon the minutes books of the governing body of the municipality. If an
76 individual holds such an interest, then that individual shall refrain from any
77 further official involvement in regard to such redevelopment plan, redevelopment
78 project or redevelopment area, from voting on any matter pertaining to such
79 redevelopment plan, redevelopment project or redevelopment area, or
80 communicating with other members concerning any matter pertaining to that
81 redevelopment plan, redevelopment project or redevelopment area. Furthermore,

82 no such member or employee shall acquire any interest, direct or indirect, in any
83 property in a redevelopment area or proposed redevelopment area after either (a)
84 such individual obtains knowledge of such plan or project, or (b) first public notice
85 of such plan, project or area pursuant to section 99.830, whichever first occurs;

86 (14) Charge as a redevelopment cost the reasonable costs incurred by its
87 clerk or other official in administering the redevelopment project. The charge for
88 the clerk's or other official's costs shall be determined by the municipality based
89 on a recommendation from the commission, created pursuant to this section.

90 2. Prior to adoption of an ordinance approving the designation of a
91 redevelopment area or approving a redevelopment plan or redevelopment project,
92 the municipality shall create a commission of nine persons if the municipality is
93 a county or a city not within a county and not a first class county with a charter
94 form of government with a population in excess of nine hundred thousand, and
95 eleven persons if the municipality is not a county and not in a first class county
96 with a charter form of government having a population of more than nine
97 hundred thousand, and twelve persons if the municipality is located in or is a
98 first class county with a charter form of government having a population of more
99 than nine hundred thousand, to be appointed as follows:

100 (1) In all municipalities two members shall be appointed by the school
101 boards whose districts are included within the redevelopment plan or
102 redevelopment area. Such members shall be appointed in any manner agreed
103 upon by the affected districts;

104 (2) In all municipalities one member shall be appointed, in any manner
105 agreed upon by the affected districts, to represent all other districts levying ad
106 valorem taxes within the area selected for a redevelopment project or the
107 redevelopment area, excluding representatives of the governing body of the
108 municipality;

109 (3) In all municipalities six members shall be appointed by the chief
110 elected officer of the municipality, with the consent of the majority of the
111 governing body of the municipality;

112 (4) In all municipalities which are not counties and not in a first class
113 county with a charter form of government having a population in excess of nine
114 hundred thousand, two members shall be appointed by the county of such
115 municipality in the same manner as members are appointed in subdivision (3) of
116 this subsection;

117 (5) In a municipality which is a county with a charter form of government

118 having a population in excess of nine hundred thousand, three members shall be
119 appointed by the cities in the county which have tax increment financing districts
120 in a manner in which the cities shall agree;

121 (6) In a municipality which is located in the first class county with a
122 charter form of government having a population in excess of nine hundred
123 thousand, three members shall be appointed by the county of such municipality
124 in the same manner as members are appointed in subdivision (3) of this
125 subsection;

126 (7) At the option of the members appointed by the municipality, the
127 members who are appointed by the school boards and other taxing districts may
128 serve on the commission for a term to coincide with the length of time a
129 redevelopment project, redevelopment plan or designation of a redevelopment
130 area is considered for approval by the commission, or for a definite term pursuant
131 to this subdivision. If the members representing school districts and other taxing
132 districts are appointed for a term coinciding with the length of time a
133 redevelopment project, plan or area is approved, such term shall terminate upon
134 final approval of the project, plan or designation of the area by the governing
135 body of the municipality. Thereafter the commission shall consist of the six
136 members appointed by the municipality, except that members representing school
137 boards and other taxing districts shall be appointed as provided in this section
138 prior to any amendments to any redevelopment plans, redevelopment projects or
139 designation of a redevelopment area. If any school district or other taxing
140 jurisdiction fails to appoint members of the commission within thirty days of
141 receipt of written notice of a proposed redevelopment plan, redevelopment project
142 or designation of a redevelopment area, the remaining members may proceed to
143 exercise the power of the commission. Of the members first appointed by the
144 municipality, two shall be designated to serve for terms of two years, two shall
145 be designated to serve for a term of three years and two shall be designated to
146 serve for a term of four years from the date of such initial
147 appointments. Thereafter, the members appointed by the municipality shall
148 serve for a term of four years, except that all vacancies shall be filled for
149 unexpired terms in the same manner as were the original
150 appointments. Members appointed by the county executive or presiding
151 commissioner prior to August 28, 2008, shall continue their service on the
152 commission established in subsection 3 of this section without further
153 appointment unless the county executive or presiding commissioner appoints a

154 new member or members.

155 3. Beginning August 28, 2008:

156 (1) In lieu of a commission created under subsection 2 of this section, any
157 city, town, or village in a county with a charter form of government and with
158 more than one million inhabitants, in a county with a charter form of government
159 and with more than two hundred fifty thousand but fewer than three hundred
160 fifty thousand inhabitants, or in a county of the first classification with more than
161 one hundred eighty-five thousand but fewer than two hundred thousand
162 inhabitants shall, prior to adoption of an ordinance approving the designation of
163 a redevelopment area or approving a redevelopment plan or redevelopment
164 project, create a commission consisting of twelve persons to be appointed as
165 follows:

166 (a) Six members appointed either by the county executive or presiding
167 commissioner; notwithstanding any provision of law to the contrary, no approval
168 by the county's governing body shall be required;

169 (b) Three members appointed by the cities, towns, or villages in the
170 county which have tax increment financing districts in a manner in which the
171 chief elected officials of such cities, towns, or villages agree;

172 (c) Two members appointed by the school boards whose districts are
173 included in the county in a manner in which the school boards agree; and

174 (d) One member to represent all other districts levying ad valorem taxes
175 in the proposed redevelopment area in a manner in which all such districts agree.
176 No city, town, or village subject to this subsection shall create or maintain a
177 commission under subsection 2 of this section, except as necessary to complete a
178 public hearing for which notice under section 99.830 has been provided prior to
179 August 28, 2008, and to vote or make recommendations relating to redevelopment
180 plans, redevelopment projects, or designation of redevelopment areas, or
181 amendments thereto that were the subject of such public hearing;

182 (2) Members appointed to the commission created under this subsection,
183 except those six members appointed by either the county executive or presiding
184 commissioner, shall serve on the commission for a term to coincide with the
185 length of time a redevelopment project, redevelopment plan, or designation of a
186 redevelopment area is considered for approval by the commission. The six
187 members appointed by either the county executive or the presiding commissioner
188 shall serve on all such commissions until replaced. The city, town, or village that
189 creates a commission under this subsection shall send notice thereof by certified

190 mail to the county executive or presiding commissioner, to the school districts
191 whose boundaries include any portion of the proposed redevelopment area, and
192 to the other taxing districts whose boundaries include any portion of the proposed
193 redevelopment area. The city, town, or village that creates the commission shall
194 also be solely responsible for notifying all other cities, towns, and villages in the
195 county that have tax increment financing districts and shall exercise all
196 administrative functions of the commission. The school districts receiving notice
197 from the city, town, or village shall be solely responsible for notifying the other
198 school districts within the county of the formation of the commission. If the
199 county, school board, or other taxing district fails to appoint members to the
200 commission within thirty days after the city, town, or village sends the written
201 notice, as provided herein, that it has convened such a commission or within
202 thirty days of the expiration of any such member's term, the remaining duly
203 appointed members of the commission may exercise the full powers of the
204 commission.

205 4. (1) Any commission created under this section, subject to approval of
206 the governing body of the municipality, may exercise the powers enumerated in
207 sections 99.800 to 99.865, except final approval of plans, projects and designation
208 of redevelopment areas. The commission shall hold public hearings and provide
209 notice pursuant to sections 99.825 and 99.830.

210 (2) Any commission created under subsection 2 of this section shall vote
211 on all proposed redevelopment plans, redevelopment projects and designations of
212 redevelopment areas, and amendments thereto, within thirty days following
213 completion of the hearing on any such plan, project or designation and shall make
214 recommendations to the governing body within ninety days of the hearing
215 referred to in section 99.825 concerning the adoption of or amendment to
216 redevelopment plans and redevelopment projects and the designation of
217 redevelopment areas. The requirements of subsection 2 of this section and this
218 subsection shall not apply to redevelopment projects upon which the required
219 hearings have been duly held prior to August 31, 1991.

220 (3) Any commission created under subsection 3 of this section shall,
221 within fifteen days of the receipt of a redevelopment plan meeting the minimum
222 requirements of section 99.810, as determined by counsel to the city, town, or
223 village creating the commission and a request by the applicable city, town, or
224 village for a public hearing, fix a time and place for the public hearing referred
225 to in section 99.825. The public hearing shall be held no later than seventy-five

226 days from the commission's receipt of such redevelopment plan and request for
227 public hearing. The commission shall vote and make recommendations to the
228 governing body of the city, town, or village requesting the public hearing on all
229 proposed redevelopment plans, redevelopment projects, and designations of
230 redevelopment areas, and amendments thereto within thirty days following the
231 completion of the public hearing. **A recommendation of approval shall only**
232 **be deemed to occur if a majority of the commissioners voting on such**
233 **plan, project, designation, or amendment thereto vote for approval. A**
234 **tied vote shall be considered a recommendation in opposition.** If the
235 commission fails to vote within thirty days following the completion of the public
236 hearing referred to in section 99.825 concerning the proposed redevelopment plan,
237 redevelopment project, or designation of redevelopment area, or amendments
238 thereto, such plan, project, designation, or amendment thereto shall be deemed
239 rejected by the commission.

240 **5. It shall be the policy of the state that each redevelopment plan**
241 **or project of a municipality be carried out with full transparency to the**
242 **public. The records of the tax increment financing commission**
243 **including, but not limited to, commission votes and actions, meeting**
244 **minutes, summaries of witness testimony, data, and reports submitted**
245 **to the commission, shall be retained by the governing body of the**
246 **municipality that created the commission and shall be made available**
247 **to the public in accordance with chapter 610.**

99.825. 1. Prior to the adoption of an ordinance proposing the designation
2 of a redevelopment area, or approving a redevelopment plan or redevelopment
3 project, the commission shall fix a time and place for a public hearing as required
4 in subsection 4 of section 99.820 and notify each taxing district located wholly or
5 partially within the boundaries of the proposed redevelopment area, plan or
6 project. At the public hearing any interested person or affected taxing district
7 may file with the commission written objections to, or comments on, and may be
8 heard orally in respect to, any issues embodied in the notice. The commission
9 shall hear and consider all protests, objections, comments and other evidence
10 presented at the hearing. The hearing may be continued to another date without
11 further notice other than a motion to be entered upon the minutes fixing the time
12 and place of the subsequent hearing; provided, if the commission is created under
13 subsection 3 of section 99.820, the hearing shall not be continued for more than
14 thirty days beyond the date on which it is originally opened unless such longer

15 period is requested by the chief elected official of the municipality creating the
16 commission and approved by a majority of the commission. Prior to the
17 conclusion of the hearing, changes may be made in the redevelopment plan,
18 redevelopment project, or redevelopment area, provided that each affected taxing
19 district is given written notice of such changes at least seven days prior to the
20 conclusion of the hearing. After the public hearing but prior to the adoption of
21 an ordinance approving a redevelopment plan or redevelopment project, or
22 designating a redevelopment area, changes may be made to the redevelopment
23 plan, redevelopment projects or redevelopment areas without a further hearing,
24 if such changes do not enlarge the exterior boundaries of the redevelopment area
25 or areas, and do not substantially affect the general land uses established in the
26 redevelopment plan or substantially change the nature of the redevelopment
27 projects, provided that notice of such changes shall be given by mail to each
28 affected taxing district and by publication in a newspaper of general circulation
29 in the area of the proposed redevelopment not less than ten days prior to the
30 adoption of the changes by ordinance. After the adoption of an ordinance
31 approving a redevelopment plan or redevelopment project, or designating a
32 redevelopment area, no ordinance shall be adopted altering the exterior
33 boundaries, affecting the general land uses established pursuant to the
34 redevelopment plan or changing the nature of the redevelopment project without
35 complying with the procedures provided in this section pertaining to the initial
36 approval of a redevelopment plan or redevelopment project and designation of a
37 redevelopment area. Hearings with regard to a redevelopment project,
38 redevelopment area, or redevelopment plan may be held simultaneously.

39 2. [Effective January 1, 2008,] If, after concluding the hearing required
40 under this section, the commission makes a recommendation under section 99.820
41 in opposition to a proposed redevelopment plan, redevelopment project, or
42 designation of a redevelopment area, or any amendments thereto, a municipality
43 desiring to approve such project, plan, designation, or amendments shall do so
44 only upon a two-thirds majority vote of the governing body of such
45 municipality. **For plans, projects, designations, or amendments approved**
46 **by a municipality over the recommendation in opposition by the**
47 **commission formed under subsection 3 of section 99.820, the economic**
48 **activity taxes and payments in lieu of taxes generated by such plan,**
49 **project, designation, or amendment shall be restricted to paying only**
50 **those redevelopment project costs contained in subparagraph b of**

51 paragraph (c) of subdivision (15) of section 99.805 per redevelopment
52 project.

53 3. Tax incremental financing projects within an economic development
54 area shall apply to and fund only the following infrastructure projects: highways,
55 roads, streets, bridges, sewers, traffic control systems and devices, water
56 distribution and supply systems, curbing, sidewalks and any other similar public
57 improvements, but in no case shall it include buildings.

99.845. 1. A municipality, either at the time a redevelopment project is
2 approved or, in the event a municipality has undertaken acts establishing a
3 redevelopment plan and redevelopment project and has designated a
4 redevelopment area after the passage and approval of sections 99.800 to 99.865
5 but prior to August 13, 1982, which acts are in conformance with the procedures
6 of sections 99.800 to 99.865, may adopt tax increment allocation financing by
7 passing an ordinance providing that after the total equalized assessed valuation
8 of the taxable real property in a redevelopment project exceeds the certified total
9 initial equalized assessed valuation of the taxable real property in the
10 redevelopment project, the ad valorem taxes, and payments in lieu of taxes, if
11 any, arising from the levies upon taxable real property in such redevelopment
12 project by taxing districts and tax rates determined in the manner provided in
13 subsection 2 of section 99.855 each year after the effective date of the ordinance
14 until redevelopment costs have been paid shall be divided as follows:

15 (1) That portion of taxes, penalties and interest levied upon each taxable
16 lot, block, tract, or parcel of real property which is attributable to the initial
17 equalized assessed value of each such taxable lot, block, tract, or parcel of real
18 property in the area selected for the redevelopment project shall be allocated to
19 and, when collected, shall be paid by the county collector to the respective
20 affected taxing districts in the manner required by law in the absence of the
21 adoption of tax increment allocation financing;

22 (2) (a) Payments in lieu of taxes attributable to the increase in the
23 current equalized assessed valuation of each taxable lot, block, tract, or parcel of
24 real property in the area selected for the redevelopment project and any
25 applicable penalty and interest over and above the initial equalized assessed
26 value of each such unit of property in the area selected for the redevelopment
27 project shall be allocated to and, when collected, shall be paid to the municipal
28 treasurer who shall deposit such payment in lieu of taxes into a special fund
29 called the "Special Allocation Fund" of the municipality for the purpose of paying

30 redevelopment costs and obligations incurred in the payment thereof. Beginning
31 August 28, 2014, if the voters in a taxing district vote to approve an increase in
32 such taxing district's levy rate for ad valorem tax on real property, any additional
33 revenues generated within an existing redevelopment project area that are
34 directly attributable to the newly voter-approved incremental increase in such
35 taxing district's levy rate shall not be considered payments in lieu of taxes subject
36 to deposit into a special allocation fund without the consent of such taxing
37 district. Revenues will be considered directly attributable to the newly
38 voter-approved incremental increase to the extent that they are generated from
39 the difference between the taxing district's actual levy rate currently imposed and
40 the maximum voter-approved levy rate at the time that the redevelopment project
41 was adopted. Payments in lieu of taxes which are due and owing shall constitute
42 a lien against the real estate of the redevelopment project from which they are
43 derived and shall be collected in the same manner as the real property tax,
44 including the assessment of penalties and interest where applicable. The
45 municipality may, in the ordinance, pledge the funds in the special allocation
46 fund for the payment of such costs and obligations and provide for the collection
47 of payments in lieu of taxes, the lien of which may be foreclosed in the same
48 manner as a special assessment lien as provided in section 88.861. No part of the
49 current equalized assessed valuation of each lot, block, tract, or parcel of property
50 in the area selected for the redevelopment project attributable to any increase
51 above the total initial equalized assessed value of such properties shall be used
52 in calculating the general state school aid formula provided for in section 163.031
53 until such time as all redevelopment costs have been paid as provided for in this
54 section and section 99.850.

55 (b) Notwithstanding any provisions of this section to the contrary, for
56 purposes of determining the limitation on indebtedness of local government
57 pursuant to Article VI, Section 26(b) of the Missouri Constitution, the current
58 equalized assessed value of the property in an area selected for redevelopment
59 attributable to the increase above the total initial equalized assessed valuation
60 shall be included in the value of taxable tangible property as shown on the last
61 completed assessment for state or county purposes.

62 (c) The county assessor shall include the current assessed value of all
63 property within the taxing district in the aggregate valuation of assessed property
64 entered upon the assessor's book and verified pursuant to section 137.245, and
65 such value shall be utilized for the purpose of the debt limitation on local

66 government pursuant to Article VI, Section 26(b) of the Missouri Constitution;

67 (3) For purposes of this section, "levies upon taxable real property in such
68 redevelopment project by taxing districts" shall not include the blind pension fund
69 tax levied under the authority of Article III, Section 38(b) of the Missouri
70 Constitution, or the merchants' and manufacturers' inventory replacement tax
71 levied under the authority of subsection 2 of Section 6 of Article X of the Missouri
72 Constitution, except in redevelopment project areas in which tax increment
73 financing has been adopted by ordinance pursuant to a plan approved by vote of
74 the governing body of the municipality taken after August 13, 1982, and before
75 January 1, 1998.

76 2. In addition to the payments in lieu of taxes described in subdivision (2)
77 of subsection 1 of this section, for redevelopment plans and projects adopted or
78 redevelopment projects approved by ordinance after July 12, 1990, and prior to
79 August 31, 1991, fifty percent of the total additional revenue from taxes, penalties
80 and interest imposed by the municipality, or other taxing districts, which are
81 generated by economic activities within the area of the redevelopment project over
82 the amount of such taxes generated by economic activities within the area of the
83 redevelopment project in the calendar year prior to the adoption of the
84 redevelopment project by ordinance, while tax increment financing remains in
85 effect, but excluding taxes imposed on sales or charges for sleeping rooms paid by
86 transient guests of hotels and motels, taxes levied pursuant to section 70.500,
87 licenses, fees or special assessments other than payments in lieu of taxes and any
88 penalty and interest thereon, or, effective January 1, 1998, taxes levied pursuant
89 to section 94.660, for the purpose of public transportation, shall be allocated to,
90 and paid by the local political subdivision collecting officer to the treasurer or
91 other designated financial officer of the municipality, who shall deposit such
92 funds in a separate segregated account within the special allocation fund. Any
93 provision of an agreement, contract or covenant entered into prior to July 12,
94 1990, between a municipality and any other political subdivision which provides
95 for an appropriation of other municipal revenues to the special allocation fund
96 shall be and remain enforceable.

97 3. In addition to the payments in lieu of taxes described in subdivision (2)
98 of subsection 1 of this section, for redevelopment plans and projects adopted or
99 redevelopment projects approved by ordinance after August 31, 1991, fifty percent
100 of the total additional revenue from taxes, penalties and interest which are
101 imposed by the municipality or other taxing districts, and which are generated

102 by economic activities within the area of the redevelopment project over the
103 amount of such taxes generated by economic activities within the area of the
104 redevelopment project in the calendar year prior to the adoption of the
105 redevelopment project by ordinance, while tax increment financing remains in
106 effect, but excluding personal property taxes, taxes imposed on sales or charges
107 for sleeping rooms paid by transient guests of hotels and motels, taxes levied
108 pursuant to section 70.500, taxes levied for the purpose of public transportation
109 pursuant to section 94.660, taxes imposed on sales pursuant to subsection 2 of
110 section 67.1712 for the purpose of operating and maintaining a metropolitan park
111 and recreation district, licenses, fees or special assessments other than payments
112 in lieu of taxes and penalties and interest thereon, any sales tax imposed by a
113 county with a charter form of government and with more than six hundred
114 thousand but fewer than seven hundred thousand inhabitants, for the purpose of
115 sports stadium improvement or levied by such county under section 238.410 for
116 the purpose of the county transit authority operating transportation facilities, or
117 for redevelopment plans and projects adopted or redevelopment projects approved
118 by ordinance after August 28, 2013, taxes imposed on sales under and pursuant
119 to section 67.700 or 650.399 for the purpose of emergency communication systems,
120 shall be allocated to, and paid by the local political subdivision collecting officer
121 to the treasurer or other designated financial officer of the municipality, who
122 shall deposit such funds in a separate segregated account within the special
123 allocation fund. Beginning August 28, 2014, if the voters in a taxing district vote
124 to approve an increase in such taxing district's sales tax or use tax, other than
125 the renewal of an expiring sales or use tax, any additional revenues generated
126 within an existing redevelopment project area that are directly attributable to the
127 newly voter-approved incremental increase in such taxing district's levy rate shall
128 not be considered economic activity taxes subject to deposit into a special
129 allocation fund without the consent of such taxing district.

130 4. Beginning January 1, 1998, for redevelopment plans and projects
131 adopted or redevelopment projects approved by ordinance and which have
132 complied with subsections 4 to 12 of this section, in addition to the payments in
133 lieu of taxes and economic activity taxes described in subsections 1, 2 and 3 of
134 this section, up to fifty percent of the new state revenues, as defined in subsection
135 8 of this section, estimated for the businesses within the project area and
136 identified by the municipality in the application required by subsection 10 of this
137 section, over and above the amount of such taxes reported by businesses within

138 the project area as identified by the municipality in their application prior to the
139 approval of the redevelopment project by ordinance, while tax increment
140 financing remains in effect, may be available for appropriation by the general
141 assembly as provided in subsection 10 of this section to the department of
142 economic development supplemental tax increment financing fund, from the
143 general revenue fund, for distribution to the treasurer or other designated
144 financial officer of the municipality with approved plans or projects.

145 5. The treasurer or other designated financial officer of the municipality
146 with approved plans or projects shall deposit such funds in a separate segregated
147 account within the special allocation fund established pursuant to section 99.805.

148 6. No transfer from the general revenue fund to the Missouri
149 supplemental tax increment financing fund shall be made unless an appropriation
150 is made from the general revenue fund for that purpose. No municipality shall
151 commit any state revenues prior to an appropriation being made for that
152 project. For all redevelopment plans or projects adopted or approved after
153 December 23, 1997, appropriations from the new state revenues shall not be
154 distributed from the Missouri supplemental tax increment financing fund into the
155 special allocation fund unless the municipality's redevelopment plan ensures that
156 one hundred percent of payments in lieu of taxes and fifty percent of economic
157 activity taxes generated by the project shall be used for eligible redevelopment
158 project costs while tax increment financing remains in effect. This account shall
159 be separate from the account into which payments in lieu of taxes are deposited,
160 and separate from the account into which economic activity taxes are deposited.

161 7. In order for the redevelopment plan or project to be eligible to receive
162 the revenue described in subsection 4 of this section, the municipality shall
163 comply with the requirements of subsection 10 of this section prior to the time the
164 project or plan is adopted or approved by ordinance. The director of the
165 department of economic development and the commissioner of the office of
166 administration may waive the requirement that the municipality's application be
167 submitted prior to the redevelopment plan's or project's adoption or the
168 redevelopment plan's or project's approval by ordinance.

169 8. For purposes of this section, "new state revenues" means:

170 (1) The incremental increase in the general revenue portion of state sales
171 tax revenues received pursuant to section 144.020, excluding sales taxes that are
172 constitutionally dedicated, taxes deposited to the school district trust fund in
173 accordance with section 144.701, sales and use taxes on motor vehicles, trailers,

174 boats and outboard motors and future sales taxes earmarked by law. In no event
175 shall the incremental increase include any amounts attributable to retail sales
176 unless the municipality or authority has proven to the Missouri development
177 finance board and the department of economic development and such entities
178 have made a finding that the sales tax increment attributable to retail sales is
179 from new sources which did not exist in the state during the baseline year. The
180 incremental increase in the general revenue portion of state sales tax revenues
181 for an existing or relocated facility shall be the amount that current state sales
182 tax revenue exceeds the state sales tax revenue in the base year as stated in the
183 redevelopment plan as provided in subsection 10 of this section; or

184 (2) The state income tax withheld on behalf of new employees by the
185 employer pursuant to section 143.221 at the business located within the project
186 as identified by the municipality. The state income tax withholding allowed by
187 this section shall be the municipality's estimate of the amount of state income tax
188 withheld by the employer within the redevelopment area for new employees who
189 fill new jobs directly created by the tax increment financing project.

190 9. Subsection 4 of this section shall apply only to the following:

191 (1) Blighted areas located in enterprise zones, pursuant to sections
192 135.200 to 135.256, blighted areas located in federal empowerment zones, or to
193 blighted areas located in central business districts or urban core areas of cities
194 which districts or urban core areas at the time of approval of the project by
195 ordinance, provided that the enterprise zones, federal empowerment zones or
196 blighted areas contained one or more buildings at least fifty years old; and

197 (a) Suffered from generally declining population or property taxes over the
198 twenty-year period immediately preceding the area's designation as a project area
199 by ordinance; or

200 (b) Was a historic hotel located in a county of the first classification
201 without a charter form of government with a population according to the most
202 recent federal decennial census in excess of one hundred fifty thousand and
203 containing a portion of a city with a population according to the most recent
204 federal decennial census in excess of three hundred fifty thousand;

205 (2) Blighted areas consisting solely of the site of a former automobile
206 manufacturing plant located in any county with a charter form of government and
207 with more than nine hundred fifty thousand inhabitants. For the purposes of this
208 section, "former automobile manufacturing plant" means a redevelopment area
209 containing a minimum of one hundred acres, and such redevelopment area was

210 previously used primarily for the manufacture of automobiles but ceased such
211 manufacturing after the 2007 calendar year; or

212 (3) Blighted areas consisting solely of the site of a former insurance
213 company national service center containing a minimum of one hundred acres
214 located in any county with a charter form of government and with more than nine
215 hundred fifty thousand inhabitants.

216 10. The initial appropriation of up to fifty percent of the new state
217 revenues authorized pursuant to subsection 4 of this section shall not be made to
218 or distributed by the department of economic development to a municipality until
219 all of the following conditions have been satisfied:

220 (1) The director of the department of economic development or his or her
221 designee and the commissioner of the office of administration or his or her
222 designee have approved a tax increment financing application made by the
223 municipality for the appropriation of the new state revenues. The municipality
224 shall include in the application the following items in addition to the items in
225 section 99.810:

226 (a) The tax increment financing district or redevelopment area, including
227 the businesses identified within the redevelopment area;

228 (b) The base year of state sales tax revenues or the base year of state
229 income tax withheld on behalf of existing employees, reported by existing
230 businesses within the project area prior to approval of the redevelopment project;

231 (c) The estimate of the incremental increase in the general revenue
232 portion of state sales tax revenue or the estimate for the state income tax
233 withheld by the employer on behalf of new employees expected to fill new jobs
234 created within the redevelopment area after redevelopment;

235 (d) The official statement of any bond issue pursuant to this subsection
236 after December 23, 1997;

237 (e) An affidavit that is signed by the developer or developers attesting
238 that the provisions of subdivision (1) of subsection 1 of section 99.810 have been
239 met and specifying that the redevelopment area would not be reasonably
240 anticipated to be developed without the appropriation of the new state revenues;

241 (f) The cost-benefit analysis required by section 99.810 includes a study
242 of the fiscal impact on the state of Missouri;

243 (g) The statement of election between the use of the incremental increase
244 of the general revenue portion of the state sales tax revenues or the state income
245 tax withheld by employers on behalf of new employees who fill new jobs created

246 in the redevelopment area;

247 (h) The name, street and mailing address, and phone number of the mayor
248 or chief executive officer of the municipality;

249 (i) The street address of the development site;

250 (j) The three-digit North American Industry Classification System number
251 or numbers characterizing the development project;

252 (k) The estimated development project costs;

253 (l) The anticipated sources of funds to pay such development project costs;

254 (m) Evidence of the commitments to finance such development project
255 costs;

256 (n) The anticipated type and term of the sources of funds to pay such
257 development project costs;

258 (o) The anticipated type and terms of the obligations to be issued;

259 (p) The most recent equalized assessed valuation of the property within
260 the development project area;

261 (q) An estimate as to the equalized assessed valuation after the
262 development project area is developed in accordance with a development plan;

263 (r) The general land uses to apply in the development area;

264 (s) The total number of individuals employed in the development area,
265 broken down by full-time, part-time, and temporary positions;

266 (t) The total number of full-time equivalent positions in the development
267 area;

268 (u) The current gross wages, state income tax withholdings, and federal
269 income tax withholdings for individuals employed in the development area;

270 (v) The total number of individuals employed in this state by the
271 corporate parent of any business benefitting from public expenditures in the
272 development area, and all subsidiaries thereof, as of December thirty-first of the
273 prior fiscal year, broken down by full-time, part-time, and temporary positions;

274 (w) The number of new jobs to be created by any business benefitting from
275 public expenditures in the development area, broken down by full-time, part-time,
276 and temporary positions;

277 (x) The average hourly wage to be paid to all current and new employees
278 at the project site, broken down by full-time, part-time, and temporary positions;

279 (y) For project sites located in a metropolitan statistical area, as defined
280 by the federal Office of Management and Budget, the average hourly wage paid
281 to nonmanagerial employees in this state for the industries involved at the

282 project, as established by the United States Bureau of Labor Statistics;

283 (z) For project sites located outside of metropolitan statistical areas, the
284 average weekly wage paid to nonmanagerial employees in the county for
285 industries involved at the project, as established by the United States
286 Department of Commerce;

287 (aa) A list of other community and economic benefits to result from the
288 project;

289 (bb) A list of all development subsidies that any business benefitting from
290 public expenditures in the development area has previously received for the
291 project, and the name of any other granting body from which such subsidies are
292 sought;

293 (cc) A list of all other public investments made or to be made by this state
294 or units of local government to support infrastructure or other needs generated
295 by the project for which the funding pursuant to this section is being sought;

296 (dd) A statement as to whether the development project may reduce
297 employment at any other site, within or without the state, resulting from
298 automation, merger, acquisition, corporate restructuring, relocation, or other
299 business activity;

300 (ee) A statement as to whether or not the project involves the relocation
301 of work from another address and if so, the number of jobs to be relocated and the
302 address from which they are to be relocated;

303 (ff) A list of competing businesses in the county containing the
304 development area and in each contiguous county;

305 (gg) A market study for the development area;

306 (hh) A certification by the chief officer of the applicant as to the accuracy
307 of the development plan;

308 (2) The methodologies used in the application for determining the base
309 year and determining the estimate of the incremental increase in the general
310 revenue portion of the state sales tax revenues or the state income tax withheld
311 by employers on behalf of new employees who fill new jobs created in the
312 redevelopment area shall be approved by the director of the department of
313 economic development or his or her designee and the commissioner of the office
314 of administration or his or her designee. Upon approval of the application, the
315 director of the department of economic development or his or her designee and
316 the commissioner of the office of administration or his or her designee shall issue
317 a certificate of approval. The department of economic development may request

318 the appropriation following application approval;

319 (3) The appropriation shall be either a portion of the estimate of the
320 incremental increase in the general revenue portion of state sales tax revenues
321 in the redevelopment area or a portion of the estimate of the state income tax
322 withheld by the employer on behalf of new employees who fill new jobs created
323 in the redevelopment area as indicated in the municipality's application,
324 approved by the director of the department of economic development or his or her
325 designee and the commissioner of the office of administration or his or her
326 designee. At no time shall the annual amount of the new state revenues
327 approved for disbursements from the Missouri supplemental tax increment
328 financing fund exceed thirty-two million dollars; provided, however, that such
329 thirty-two million dollar cap shall not apply to redevelopment plans or projects
330 initially listed by name in the applicable appropriations bill after August 28,
331 2015, which involve either:

332 (a) A former automobile manufacturing plant; or

333 (b) The retention of a federal employer employing over two thousand
334 geospatial intelligence jobs.

335 At no time shall the annual amount of the new state revenues for disbursements
336 from the Missouri supplemental tax increment financing fund for redevelopment
337 plans and projects eligible under the provisions of paragraph (a) of this
338 subdivision exceed four million dollars in the aggregate. At no time shall the
339 annual amount of the new state revenues for disbursements from the Missouri
340 supplemental tax increment financing fund for redevelopment plans and projects
341 eligible under the provisions of paragraph (b) of this subdivision exceed twelve
342 million dollars in the aggregate. To the extent a redevelopment plan or project
343 independently meets the eligibility criteria set forth in both paragraphs (a) and
344 (b) of this subdivision, then at no such time shall the annual amount of new state
345 revenues for disbursements from the Missouri supplemental tax increment
346 financing fund for such eligible redevelopment plan or project exceed twelve
347 million dollars in the aggregate;

348 (4) Redevelopment plans and projects receiving new state revenues shall
349 have a duration of up to fifteen years, unless prior approval for a longer term is
350 given by the director of the department of economic development or his or her
351 designee and the commissioner of the office of administration or his or her
352 designee; except that, in no case shall the duration exceed twenty-three years.

353 11. In addition to the areas authorized in subsection 9 of this section, the

354 funding authorized pursuant to subsection 4 of this section shall also be available
355 in a federally approved levee district, where construction of a levee begins after
356 December 23, 1997, and which is contained within a county of the first
357 classification without a charter form of government with a population between
358 fifty thousand and one hundred thousand inhabitants which contains all or part
359 of a city with a population in excess of four hundred thousand or more
360 inhabitants.

361 12. There is hereby established within the state treasury a special fund
362 to be known as the "Missouri Supplemental Tax Increment Financing Fund", to
363 be administered by the department of economic development. The department
364 shall annually distribute from the Missouri supplemental tax increment financing
365 fund the amount of the new state revenues as appropriated as provided in the
366 provisions of subsection 4 of this section if and only if the conditions of subsection
367 10 of this section are met. The fund shall also consist of any gifts, contributions,
368 grants or bequests received from federal, private or other sources. Moneys in the
369 Missouri supplemental tax increment financing fund shall be disbursed per
370 project pursuant to state appropriations.

371 13. Redevelopment project costs may include, at the prerogative of the
372 state, the portion of salaries and expenses of the department of economic
373 development and the department of revenue reasonably allocable to each
374 redevelopment project approved for disbursements from the Missouri
375 supplemental tax increment financing fund for the ongoing administrative
376 functions associated with such redevelopment project. Such amounts shall be
377 recovered from new state revenues deposited into the Missouri supplemental tax
378 increment financing fund created under this section.

379 14. For redevelopment plans or projects approved by ordinance that result
380 in net new jobs from the relocation of a national headquarters from another state
381 to the area of the redevelopment project, the economic activity taxes and new
382 state tax revenues shall not be based on a calculation of the incremental increase
383 in taxes as compared to the base year or prior calendar year for such
384 redevelopment project, rather the incremental increase shall be the amount of
385 total taxes generated from the net new jobs brought in by the national
386 headquarters from another state. In no event shall this subsection be construed
387 to allow a redevelopment project to receive an appropriation in excess of up to
388 fifty percent of the new state revenues.

389 **15. Notwithstanding any other provision of the law to the**

390 **contrary, the adoption of any tax increment financing authorized under**
391 **sections 99.800 to 99.865 shall not supersede, alter, or reduce in any**
392 **way a property tax levied under section 205.971.**

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